

**DECISION**

**THE COMPTROLLER GENERAL  
OF THE UNITED STATES**  
WASHINGTON, D.C. 20548

269163

**FILE:** B-212257.2

**DATE:** December 7, 1983

**MATTER OF:** Northrop Worldwide Aircraft  
Services, Inc.

**DIGEST:**

1. Where an agency denies an appeal challenging a cost comparison which indicated that certain services should be performed in-house instead of by contract, a protest based on the same grounds as the appeal is untimely where filed in GAO more than 10 working days after the protester received the decision denying its appeal.
2. GAO will not consider an untimely protest under the exception to GAO's timeliness rules for significant issues where the protest does not raise issues of widespread interest or importance to the procurement community which have not been considered on the merits in previous decisions.

Northrop Worldwide Aircraft Services, Inc. protests the Department of the Army's decision to continue performing base operation services at Sharpe Army Depot in-house instead of contracting under invitation for bids (IFB) No. DAAG10-82-B-0308. We dismiss the protest as untimely filed.

The Army's decision was based on a cost comparison conducted in accordance with Office of Management and Budget Circular No. A-76, which indicated that in-house performance would be less costly than contracting with Northrop, the low bidder under the IFB. Northrop timely appealed the Army's decision on April 8, 1983, arguing that: (1) a fixed price contract was inappropriate for this requirement; (2) the in-house estimate was improperly based on organization and staffing information not available to bidders; and, (3) the Army violated A-76 procedures in calculating certain in-house costs. The Army denied Northrop's appeal in a decision dated June 15. Northrop filed the current protest in our Office November 7, reasserting the three arguments raised in its appeal.

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Our Office will review protests concerning A-76 cost comparisons to ascertain whether the agency adhered to the procedures prescribed for conducting the cost comparison. Joule Maintenance Corporation, B-208684, September 16, 1983, 83-2 CPD 333. We will review such protests, however, only if the grounds initially were asserted in an appeal to the procuring agency, Integrity Management International, Inc., B-207700, November 4, 1982, 82-2 CPD 407, and only if the protest questioning the decision denying that appeal is timely filed in our Office. See World Landscaping, B-200271, February 24, 1981, 81-1 CPD 130. Such a protest will be deemed timely if filed in our Office within 10 working days after the protester receives the agency's decision denying its appeal. 4 C.F.R. § 21.2(a) (1983); World Landscaping, *supra*.

Although Northrop initially raised its allegations in an appeal to the Army, it did not file the current protest in our Office within 10 working days after receiving the Army's June 15 decision denying that appeal. Indeed, Northrop allowed nearly 5 months to pass before filing this protest. The protest therefore is untimely and will not be considered on the merits.

Northrop argues that even if untimely, its protest should be considered under the exception to our timeliness rules for significant issues. See 4 C.F.R. § 21.2(c). We will review an untimely protest under this exception, however, only where the protest involves a matter of widespread interest or importance to the procurement community which has not been considered on the merits in previous decisions. Dixie Business Machines, Inc., B-208968, February 7, 1983, 83-1 CPD 128. We find no reason to believe that the issues raised here would be of interest to anyone but Northrop. In any event, we have considered numerous protests concerning an agency's selection of contract type, *see, e.g.,* RHK Services, Inc., B-206926, April 19, 1982, 82-1 CPD 357, and the manner in which a cost comparison must be conducted, *see, e.g.,* Satellite Services, Inc., B-207180, November 24, 1982, 82-2 CPD 474. Consequently, we will not review this untimely protest under our exception for significant issues.

The protest is dismissed.

*Harry R. Van Cleve*  
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Acting General Counsel